IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.3500 OF 2006
IN
INCOME TAX APPEAL LODGING NO.1938 OF 2006

The Commissioner of IncomeTax-3. ..Appellant.
Vs.
M/s. Emerson Process Management (I) Ltd...Respondent.

Mr. P.S.Sahadevan for the Appellant.

CORAM : F.I. REBELLO & R.S. MOHITE, JJ.
DATED : 3RD DECEMBER,2007.

PC :

1. This is a Notice of Motion for condoning 598-days delay in filing the main income tax appeal. On perusal of the affidavit in support of the Notice of motion, we find that after obtaining approval of the Chief CIT for filing the appeal on 31.1.2005, the file was sent to the Advocate and thereafter to the panel counsel. The draft of the appeal was received from the panel counsel on 5.9.2006. In our opinion, the delay between 31.1.2005 and 5.9.2006 has not been properly explained. The cause shown is not sufficient cause. Hence, Notice of motion is dismissed.

(R.S. MOHITE, J.) **(F.I. REBELLO, J.)**

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1. As the Notice of Motion for condonation of delay has been dismissed, the appeal also stands dismissed. Refund of Court fee as per rules. Certified copy expedited.

(R.S. MOHITE, J.) **(F.I. REBELLO, J.)**